



# Devolved School Management Guidelines

2022





# Contents

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The Devolved School Management (DSM) Scheme	3
Principles for Devolved School Management	4
Parent Councils	7
Fife Council context	8
Areas of expenditure not suitable for DSM	11
Financial management	12
Publication availability	14
Training	14
Appendix A Expected and recommended summary	15
Appendix B Consultation and engagement	20
Appendix C HGIOS 4 illustration - QI 1.5 Management of resources to promote equity	22
Appendix D Roles and responsibilities	23
Appendix E Key dates	24
Appendix F Summary of method of resource allocation	25
Appendix G Teacher staffing	26
Appendix H Probationer teachers	28
Appendix I Single status staff	29
Appendix J Training costs	31
Appendix K Travel and subsistence	31
Appendix L Supplies and services	32
Appendix M Classroom resources	32
Appendix N Further information	33
Appendix O Temporary additional funding	34



## The Devolved School Management (DSM) Scheme

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The aims of the Devolved School Management Guidelines are to empower headteachers to meet local needs and deliver the best possible outcomes for young learners in line with the objectives of Curriculum for Excellence, GIRFEC, DYW and the Early Years Framework. Moreover, they are intended to ensure that existing best practice in relation to the operation of DSM Schemes becomes standard practice across Fife.

The updated DSM Guidelines (2019) [Devolved School Management: Guidelines - www.gov.scot](http://www.gov.scot) seek to build and improve on DSM Guidelines of 2012 and, critically, reflect and integrate with the Education reform programme and priorities emerging from the Scottish Government and COSLA Education Reform Joint Agreement of June 2018. Compliance with these guidelines is mandatory.

### The DSM Guidelines are based on the updated principles of:

- **Subsidiarity and Empowerment**
- **Collaboration**
- **Accountability and Responsibility**
- **Clarity and Equity**

These principles reflect the National Improvement Framework aims of Achieving Excellence and Equity. The principles also fully endorse those proposed in the Fair Funding consultation:

- **Support excellence and equity** - ensuring every child and young person has the same opportunity to succeed
- **Be fair** - placing the needs of all children and young people at the centre
- **Be simple, transparent, and predictable** - ensuring the costs of delivering education can be easily understood and explained and that schools are able to manage and plan ahead with certainty
- **Deliver value for money** - ensuring that every penny spent is used effectively

The DSM Guidelines (2019) include an Expected and Recommended Summary (Appendix A) which is intended to enable the council and schools to assess the 'fitness of purpose' of the DSM scheme. Its use serves to raise awareness of the guidelines and of what is, in essence, a national framework. This summary allows elected members, chief executives, directors, headteachers, staff, parents, and carers the opportunity to evaluate the DSM scheme and related procedures.

## Principles for Devolved School Management (DSM)

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The principles below form the basis of Fife Council's DSM scheme. These principles are similar to some of those set out in the 2012 guidelines, which are still considered relevant to the operation and management of DSM schemes within local authority frameworks.

### **Subsidiarity and Empowerment**

DSM must provide headteachers and schools with the autonomy and flexibility to ensure decisions are made at the most appropriate level. Fife Council, within their DSM scheme, provides headteachers with clear information about which areas of expenditure are delegated to them. Whilst headteachers should have flexibility in the budgets required to operate and administer a school, there are also areas of expenditure that are not generally considered suitable for devolution to schools. Devolution of budget must be supportive to the headteacher and allow a headteacher to make a positive impact on outcomes for children and young people and must suit local context.

**Delegation:** Decisions are made closest to the learner wherever possible and are delegated to headteachers and schools in line with the Education Reform programme. Schools are empowered to make the decisions that affect outcomes, while being part of a collaborative learning community and Fife Council. Decisions about education spending in Fife Council and at school level are made in a collegiate and transparent way, paying due regard to wider responsibilities including GIRFEC.

**Staffing:** Headteachers are involved in the design of recruitment processes and can design a staffing structure that best supports learning and teaching in the school, within the budget delegated to the school by Fife Council. The recruitment process ensures Headteachers have the flexibility to staff their setting whilst removing the significant budgetary risks associated with delegated responsibility. Headteachers must comply with employment law and other relevant legislation, and the contractual obligations and policies of Fife Council. The Education Service and headteachers must have regard to supporting guidance and agreements developed by SNCT and LNCT (where appropriate).

**Budget:** The majority of budget decisions should be made at school level. Fife Council schemes detail specific guidance for accounting policies with regard to areas such as budget setting, budget virement and carry forward of budget underspends based on locally determined criteria.



## Collaboration

All partners must work together in a collegiate and collaborative way, keeping the interests of children and young people front and centre.

**Consultation:** DSM is designed and implemented in collaboration and consultation with stakeholders. Joint working with partners is guided by, and supports, the School Improvement Plan, Education & Children's Services Plan, Fife Children's Services Plan, Plan for Fife, other plans, and local and national priorities.

[Plan for Fife 2017-2027](#)

[Recovery and Renewal \(fife.gov.uk\)](http://fife.gov.uk)

[Fife Children's Services Plan 2021-23](#)

[ECS Directorate Improvement Plan | Fife Council](#)

Headteachers are required to have formal mechanisms in place to consult with staff, parent councils, pupils, and the wider community on appropriate matters. (Appendix B)

**Partnership:** In an empowered system, Local Authorities, headteachers and other school staff should work collaboratively at a local, regional, and national level. Headteachers furthermore should ensure that the systems are in place to allow collaboration with their school community, so that decisions are taken through the principles of co-production.

**Combined budgets and integrated services:** The Fife Council scheme provides scope for combining budgets between schools, clusters, and other public partners (subject to any legal or contractual restraints), noting the requirements of the Council policies and frameworks, including, although not limited to procurement, finance, and recruitment.



## Accountability and Responsibility

Accountability is required at all levels; with Fife Council, Headteachers and delegated budget holders all being accountable and responsible within an empowered DSM scheme.

**Accountability:** Headteachers are the leaders of learning and teaching in their school and are senior officers of Fife Council with operational responsibility for the service they provide. Fife Council continues to be democratically accountable for the education budget and the delegation of funding to schools, while headteachers in collaboration with stakeholders will make decisions on the spending within that delegated budget. As senior officers of Fife Council, Headteachers are accountable to both their employer and to their learning community for the leadership and management of education and resources within their setting.

**Quality Assurance and Review:** The Education Service will review the DSM scheme every three years through peer review; in consultation and collaboration with stakeholders. Quality assurance is built into the scheme and will look to consider best practice from other Local Authorities. As part of our ongoing self-evaluation (Appendix C - HGIOS4 1.5 Management of Resources to promote equity illustration) the DSM scheme will be updated if relevant changes occur, for example following annual budget setting.

**Support:** Fife Council ensures that appropriate professional support functions such as business management, finance, human resources teams and administrative support are in place to provide both support and challenge to headteachers exercising their delegated duties.

## Clarity & Equity

Clarity and equity are required at all levels; with Fife Council and Headteachers being clear and equitable with devolved resources.

**Equitable budget allocation:** Resources are devolved at a local level taking into account the local context. However, in an empowered system, decisions regarding budget allocations should be made in consultation with stakeholders, with discussions between the Service and Headteachers, and within schools, with Headteachers and their staff and pupils, this should aim to deliver equity, ensuring that every child and young person has the same opportunity to succeed.

**Clarity:** Comprehensive and clear information about funding allocations detailing how local priorities and needs have determined these allocations should be made available to stakeholders. This applies to both the Fife Council scheme and school decisions.

**Value for money:** All decisions regarding resources use at Fife Council or school level should provide best value and continuous improvement, drawing on corporate financial regulations, schemes of delegation and procurement guidance.



## Parent Councils

Parents and carers are the most important influence throughout a child's education and parental involvement in learning makes a real difference to children's achievements.

Parent Councils help parents and carers to become more actively and effectively involved in their children's learning. They were established under the Scottish Schools (Parental Involvement) Act 2006 in recognition of the important role that parents can play, both in their own children's learning, and in the life of a school. The Act gives each school's Parent Forum the right to set up a Parent Council. More information can be found on the Parents' page of the Scottish Government website at [www.scotland.gov.uk/parents](http://www.scotland.gov.uk/parents).

**The role of the Parent Council is to:**

- **Support the school in its work with children and young people**
- **Represent the views of parents and carers**
- **Encourage links between the school, parents and carers, children and young people, pre-school groups and the wider community**

Parent Councils play an important part in providing opportunities for parents to get involved in ways that suit them and to support their school in getting the best education for their children and young people. Under the Council's DSM Scheme, Headteachers are required to update Parent Council's on their school budget throughout the school year.





## Fife Council context

### Financial Regulations

The DSM scheme forms part of the council's approved Financial Regulations to ensure best value and ensure the efficient, fair, and equitable distribution of resources.

Local Authorities must secure best value in accordance with the Local Government Scotland Act 2003 (Section 1)

[www.gov.scot/publications/best-value-guidance](http://www.gov.scot/publications/best-value-guidance)

### Best Value Principles

Fife Council, as a public sector body, must ensure its funds are properly spent. As such, procurement of any works, goods or services required by the council must be conducted under strict procurement rules.

The council must comply with the law surrounding procurement to ensure that it:

- complies with the law
- acts in an open and transparent way
- achieves value for money
- efficiently manages and allocates risk
- safeguards itself against allegations of corruption or bias
- provides documentary evidence for management and audit purposes
- ensures fairness and equality of treatment of all suppliers and avoids bias





## Devolved School Management

Fife Council is committed to an Education and Children's Service that is responsive to the needs of individuals, schools, other educational establishments, and local communities.

The objective of the scheme of devolved management is to enhance the quality of education by enabling more informed decision-making and the effective use of the available resources to support learning and teaching.

The scheme aims to ensure that there is a balance between democratic accountability in delivering a key public service and the managerial freedom and flexibility to exercise initiative and ensure the efficient and effective use of resources.

Devolved management delegates managerial responsibility to the most appropriate level. Whilst this will result in the majority of the available resources being delegated to individual school/establishment level due account is given to certain services where an individual school/establishment need cannot be reasonably predicted from the outset.

The headteacher is responsible for the purchase of supplies and services for the purpose of the school, but these purchases must conform strictly to appropriate standards and the policies of Fife Council's Scheme of Delegation.

Whilst some of these services will continue to be organised and managed at Directorate level, over time further services, where appropriate, may be devolved to a more local level. The most appropriate level of management of resources will be determined in consultation with headteachers, trade unions and other council directorates/services.

In broad terms the scheme of devolved management ultimately operates over four levels.

<b>Level 1</b>	<b>Individual school / establishment</b>
<b>Level 2</b>	<b>Cluster</b>
<b>Level 3</b>	<b>Area</b>
<b>Level 4</b>	<b>Directorate / Service</b>

Fundamental to the scheme of devolved management must be the commitment to Improving Life Chances for All. This commitment is embedded within the Education and Children's Services Directorate and school/establishment improvement plans. These plans provide the tools to assist the Service, schools, and other educational establishments to realise their aims and objectives by prioritising developments and costing them over time.

Decisions about priorities and the means of addressing them are enhanced within the scheme of devolved management giving greater flexibility to headteachers and other managers within a strong Fife Council strategic framework.

Consultation is a key element in the process of devolved decision-making. Advice and support from all levels within the Directorate ensures that those decisions are supported by the expertise that resides in the Directorate as a whole. Appropriate review arrangements have been put in place in order to monitor and evaluate the effectiveness of the scheme and to refine and develop it further over the coming years.

The principles of devolved management are embedded in all that we do within the Service, and it is important to recognise that the scheme will need updated as a consequence of annual budget deliberations within the Council. Whilst in essence the scheme is formulaic by nature all Council budget deliberations need to be taken account of by individual establishments.

The Fife Council scheme separates the principles and guidelines of the scheme from the formulae and processes. When amendments are required, the appropriate appendices will be reviewed, amended and updates provided to schools. This will ensure the DSM guidance provided to schools will be up to date and in accordance with Council and Service policies, procedures, and relevant budget decisions. Whilst the Service will seek to consult re any proposed change this may not be practical in all situations.

Budgets within the Devolved Management Scheme are only one part of the overall financial management of the Service, and it is important to recognise that there is a strong relationship between devolved and non-devolved budgets in maintaining a sound and robust financial strategy for the Directorate.

Whilst headteachers hold the responsibility for budget and expenditure for their school other key members have support roles to the headteacher/school. Roles and responsibilities are detailed in Appendix D, with key dates detailed in Appendix E. The role of the business manager is a pivotal role in supporting headteachers.





## Areas of expenditure not suitable for DSM

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DSM must give headteachers and schools maximum flexibility. However, there are some areas of expenditure, such as elements of additional support for learning that cannot easily be broken down to school level, as they would tend to bring unnecessary and unproductive bureaucracy were the funding to be devolved. In addition, there are other areas of expenditure that are not devolved as the council needs to protect its schools from unacceptable levels of risk.

For the purposes of these guidelines the following areas of expenditure are not considered suitable for devolution in relation to the budget for schools:

- Capital expenditure, including all PPP/PFI costs;
- Revenue Expenditure related to property repairs and maintenance;
- Central support services e.g., English as an additional language support, hearing, visually impaired services, educational psychology services;
- School meals;
- Bursaries, clothing and footwear grants;
- Expenditure supported by central government specific grants, where it is explicit that the purpose is to support council wide initiatives;
- Home-to-school transport;
- Premature retirement costs;
- Long Service Award costs;
- Centrally funded support for children and young people who require significant additional support whether from education (e.g., auxiliary support, specialist aids and appliances) or from other agencies (e.g., health services);
- Education Maintenance Allowances;
- Council contracted work on managing the School Estate where applicable;
- School security running costs.

*(Although the spending areas outlined above tend to be exempt from DSM arrangements, the council will devolve part, or all the sums involved if this is sensible and practical based on our own local circumstances. This list is not exhaustive).*

### **Budget Virement**

Headteachers are permitted to divert monies between devolved budgets. Such budget transfers are known as budget virements.

No funds should be diverted which have an ongoing commitment into future years e.g., diverted funds cannot be used to permanently increase staffing levels as the source of funding cannot be guaranteed in future years.

### **Carry Forward**

Under the DSM scheme, schools may carry forward balances at the end of the financial year. The carry forward is calculated by determining the net expenditure position of the core devolved budget headings as of 31st March. Where a school has been allocated additional grants, any overspend on the grant at the end of the financial year will be recoded back to the school's devolved cost centre. Any underspend on the grant will not be carried forward to the new financial year.

The maximum under spend balance that can be carried forward is set at 2.5% of the core devolved budgets. Any balance greater than 2.5% will be subject to approval from the Executive Director of Education and Children's Services on application and in exceptional circumstances.

The total amount of any overspends will be carried forward in full to the next financial year and headteachers will be expected to report on the reasons to their Head of Service and will also be required to provide a detailed plan to address any overspend.

Year-end carry forwards will be subject to scrutiny from Finance and Corporate Services and business managers will ensure that appropriate financial management arrangements are in place.

## Financial management

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The headteacher has overall responsibility for financial decisions at a local level however the headteacher will be supported by a business manager who has the role of providing financial management, guidance, and support to the Headteacher.

The business manager will provide financial projections to Finance and Corporate Services at pre-determined points of the year. The projections form the basis for the Directorate's financial reports to committee.

The headteacher should ensure that finance meetings are held regularly with the business manager and that financial projections are in accordance with the headteacher and school's financial position. Formal finance meetings with the business manager should be scheduled for a minimum of one per school term and two during the Spring term with a formal minute recorded.

### **Actual/Projected Overspends**

There are two routes for the information to reach the Service, the Finance Business Partner may raise a projected or actual overspend to the Service, or directly via the Business Manager or Headteacher.

Where a Headteacher or Business Manager is aware of an anticipated overspend above the limits as below, they are required to email the Finance Business Partner and Directorate Operations Service Manager:

- Secondary: excess of £50,000
- For all other establishments: excess of £10,000

The Headteacher and Business Manager are both responsible for creating an action plan to balance the budget however the overall responsibility resides with the Headteacher. The Headteacher in conjunction with the Business Manager should prepare an action plan to address any overspend within two financial years. The action plan will be reviewed by the Finance Business Partner, Education Manager and Directorate

Operations Service Manager and once approved shared with the Directorate Leadership Group.

The Headteacher and/or Business Manager should provide an update on a six-monthly basis regarding the progress.

Mitigating actions by the Service may include the pausing of any recruitment or creation of new posts within the setting.

### **Change of Headteacher**

Where a Headteacher change is known, including a post holder moving between Fife Council posts, retiring, or leaving Fife Council, the DSM authorisation for the Headteacher will be reduced with immediate effect. This relates to any expenditure over £5,000 in Primary and £10,000 in Secondary, or the alterations of temporary or permanent staffing structures. Authorisation for expenditure over £5,000 in Primary and £10,000 in Secondary will require the authorisation of the Education Manager. A change to a staffing structure will require the authorisation of the Head of Service. The Business Manager will be required to communicate with the Education Manager and Directorate Operations Service Manager in relation to any necessary spend or staffing changes.



## General Staffing

Fife Council Education and Children's Services Directorate will continue to appoint and be the employer of all staff.

Conditions of Service and contractual arrangements for staff are set out in a range of agreements at national and local level. These agreements must be adhered to. Established mechanisms for negotiation and consultation with trade unions and professional associations will continue to be used to amend existing agreements or introduce new ones as the needs of the Directorate or legislative requirements dictate.

The headteacher is responsible for ensuring that appropriate establishment controls have been followed, all policies have been adhered to and adequate budget provision exists.

If, at local level, the range of duties and/or responsibilities for an individual member of staff is altered to necessitate a change of grading, then any additional costs will require to be met at school level from the devolved budget. To protect the Directorate from equal pay claims headteachers should liaise with HR throughout the process.

The staffing formulae (Appendix G) will be the basis for calculating the entitlement in each school. In some instances, a school may have inherited a staff profile at variance with the budgeted entitlement. In this scenario schools must take measures to address this should vacancies arise, as future budgets will be amended accordingly.

In exceptional circumstances the Executive Director of Education and Children's Services may use discretion to increase staffing allocation on a temporary basis for an agreed period. On no account should schools commit these temporary increases on a permanent basis.





## Publication availability

The DSM scheme is available to be viewed on Fife Council's website [www.fife.gov.uk](http://www.fife.gov.uk) and internally on our Education & Schools section on the intranet. Heads of Establishment are also encouraged to publish the scheme on their own school website and signpost to parents and other interested parties.

## Training

Fife's Headteacher induction programme includes a session on DSM/ budget. New Headteachers are allocated an experienced Headteacher as a mentor for support.

The Technology Hub on the intranet provides guides and eLearning for the use of Oracle (Financial Management System).

A tailored and more detailed training programme is in the process of being developed in line with what is recommended in the DSM Guidelines 2019.





# Appendix A

## Expected and Recommended Summary (DSM Guidelines 2019)

These guidelines recognise that in relation to DSM the functions and roles undertaken within an empowered school system are not restricted to headteachers. Although the role of headteacher is identified throughout, shared and distributed leadership means that other staff members or groups may undertake an area or aspect of DSM. The guidelines support distributed leadership, collaboration and consultation whilst recognising that the accountability and responsibility will reside with the headteacher as the leader of their school, supported by the Local Authority. In some cases, the guidelines note statutory requirements on Local Authorities. For the avoidance of doubt, nothing in these guidelines detracts from those statutory requirements, which all Local Authorities must comply with.

They have been colour coded as Red, Amber, Green in terms of where the Education Service is at present.

General	
Expected	Recommended
Local Authorities schemes adhere to financial regulations, deliver best value, and ensure the efficient, fair, and equitable distribution of resources.	
Headteachers deploy the school's budget in accordance with best value principles and Local Authority procurement arrangements, with appropriate support and guidance from their Local Authority.	
Local Authorities should ensure that devolution is meaningful and empowers school leaders to make appropriate, and informed decisions to best meet their local need in line with legislation and Local Authority policies, guidance, and frameworks.	Local Authorities scheme clearly define areas of resources that are not devolved to schools.
Headteachers are expected to ensure school expenditure is in line with the School Improvement Plan supporting the relevant Local Authority strategic plans, priorities, and the National Improvement Framework.	
Local Authorities and headteachers must adhere to legislative requirements, SNCT and LNCT agreements and guidance.	

Format and Publication	
Expected	Recommended
	Local Authorities are strongly encouraged to utilise the format of the DSM Framework for their scheme. This is available from <a href="http://www.gov.scot/policies/schools/devolved-school-management">www.gov.scot/policies/schools/devolved-school-management</a>
Local Authorities are expected to publish the DSM scheme on the external facing website.	Where a school has a website, it is recommended that it should include a web link to the Local Authority published scheme.
	Local Authorities should consider publishing a summary of the authority's scheme, providing stakeholders summary information in an accessible way, using plain language.
Published schemes should include the criteria and methodology used to create formulae-based allocations, staffing models and other resource allocations as appropriate. If formulae have been applied, the formulae should be included within the scheme.	

Training	
Expected	Recommended
Local Authorities should provide specific DSM training to key staff groups including headteachers and business managers or associated posts.	It is recommended that training opportunities are made available to depute headteachers, aspiring leaders, elected members, and any other appropriate staff who utilise or influence DSM decisions.
Where school or establishment staff have a delegated budget responsibility, they should be aware of the aims and principles associated with DSM, best value and adhere to financial regulations and Local Authority policies for the funds they are responsible for.	Training should be available for new and experienced staff members.
Training should be available on a frequent and recurring basis.	School leaders have access to local and/or national leadership programmes and training which ensures an approach to DSM that encourages confident decision-making to promote better outcomes for learners.



## Consultation, Engagement and Transparency

Expected	Recommended
Consultation and engagement at all levels between Local Authorities, headteachers and stakeholders should take place to inform appropriate resource decisions, including: budget, staffing models and savings. This includes consultation on criteria used when determining how a formula is devised or applied and other methodology of distributing resources.	
Local Authorities should form appropriate mechanisms or forums for regular engagement and consultation with headteachers and wider stakeholders as appropriate.	
Consultation and engagement between headteachers and staff groups should take place to inform appropriate resource decisions, including: budget, staffing models, department budget allocations and savings.	Headteachers should form appropriate mechanisms or forums for regular engagement and consultation with staff, parents and wider stakeholders as appropriate.
Headteachers should consult with staff, parent councils, pupils and the wider community on appropriate matters, these may include school staffing models, DSM decisions, allocation of departmental or class resources and include formulae or criteria used within the school.	
Headteachers share and discuss local school decisions, budget and resource allocations with staff groups and wider stakeholders as appropriate.	It is recommended that at school level this includes methodology and distribution of budgets and resources.
Local Authorities make information available to all stakeholders in relation to the Local Authority budget, education budget and delegated budgets to schools, including identifying areas of expenditure that are not devolved to headteachers.	
It is expected that DSM schemes, and information published for stakeholders is accessible and is in plain language.	
Headteachers are to ensure that any costs related to the curriculum are minimised to ensure equality of access.	Where charges exist for pupils, including both curriculum or extra-curricular activities (class materials, school trips, school uniform, etc.) they should be clearly detailed in school information published at the start of the academic session.
	Any potential financial assistance, discounts or exemptions available, for example in relation to pupils in receipt of free school meals, should be included within this information.

Collaboration	
Expected	Recommended
DSM schemes should be informed by local priorities to enable it to contribute towards shared agendas and improved outcomes, it should enable stronger partnership working between schools and other agencies and stakeholders.	
Local Authority decisions about education spending are made in a collegiate and transparent way paying due regard to Getting it Right for Every Child (GIRFEC) and the role of Local Authorities as Corporate Parents.	It is recommended that Local Authorities consider empowerment on an area or school cluster basis, enabling headteachers to influence decisions across geographical areas or school clusters.
Headteacher are expected to be collaborative and collegiate in their approach, challenging themselves and stakeholders to be solution focused embracing joint working with the learning community, parents, children and young people, teachers and support staff, partners, other schools and the Local Authority.	It is recommended that headteachers work together to share and maximise resources to influence outcomes across geographical areas or school clusters.

Professional Support	
Expected	Recommended
Headteachers in all schools should have access to professional support teams and functions.	
There should be transparency in the formulae or methodology in allocating professional support to schools.	

Staffing	
Expected	Recommended
Local Authorities should empower headteachers to design a staffing structure to suit the school's context within their delegated budget and in accordance with SNCT and LNCT agreements and guidelines.	Local Authorities consider their approach when devolving staffing, this includes discussing with Headteachers the complexities and risks associated with staffing allocations.
Schemes should seek to devolve the appropriate resources to schools, whilst ensuring that legislative and contractual requirements are met and local circumstances and need taken into account.	
The Local Authority with headteachers will seek to deliver the most appropriate and efficient use of staff resource ensuring equity, transparency and clarity whilst promoting and supporting collaboration and collegiate working.	
Headteachers should play an active role in designing and reviewing recruitment and staffing approaches, both for their own school/s and for the Local Authority.	
For all staffing matters, headteachers must adhere to the appropriate legislation and Local Authority, SNCT and LNCT agreements and guidelines.	
Headteachers should be consulted on the allocation of support staff to schools.	



Accounting	
Expected	Recommended
Headteachers should have the provision to carry forward budget underspend or overspend in line with agreed and published Local Authority policy and criteria.	Intended use of carry forward of budget underspends are identified in School Improvement Plans or school budget spending plans.
	Procedures for managing carry forward of overspends are included within the scheme.
	Consideration is given towards enabling schools to deposit funds to save budget for planned and agreed future spend.
Headteachers should have the provision to vire budget between budget headings in line with agreed and published Local Authority policy and criteria.	

Scheme Review	
Expected	Recommended
Local Authorities undertake a three-year review with stakeholders and a peer Local Authority as they determine appropriate.	Stakeholders may include headteachers, business managers, all staff groups, trade unions, parents, pupils and corporate partners such as finance, human resources and procurement as examples.
	Local Authorities are recommended, as part of ongoing self-evaluation, to update DSM schemes if changes are made which have a consequential impact on a scheme.
	Headteachers are recommended to apply national standards and to undertake self-evaluation drawing upon the most appropriate, and current tools, at date of publication these include, but are not limited to:  Education Scotland - HGIOS4 QI 1.5 Management of Resources  GTC Scotland - The Standards for Leadership and Management: supporting leadership and management development.
	Scottish Government and COSLA – Education Reform Joint Agreement and Headteachers’ Charter

# Appendix B

## Consultation and Engagement

As part of the empowered system, Headteachers are required to have formal mechanisms in place to ensure that financial decision making is transparent and adheres to principles of Best Value. It is expected that meetings take place to inform appropriate resource decisions in the following areas:

- DSM
- PEF (Pupil Equity Fund)
- Any other relevant funding

Headteachers should consult with staff, parent councils and children and young people on appropriate matters.

In all but very small schools, the establishment of a group with representatives from both teaching and support staff is recommended. In smaller schools it would be good practice to consult with the whole staff. These groups may be one of the following:

- Staff Consultative Group
- Finance Committee
- DSM Committee

Examples of two levels of detail which could be provided are on the following pages.

## Example 1

Budget Header	Fund	Budget	Projected Spend	Over/Under Spend
SINGLE STATUS BASIC PAY	0000	£ -	£ -	-
TEACHER BASIC PAY	0000	£ -	£ -	-
SUPPLY TEACHER	0000	£ -	£ -	-
PROBATIONER BASIC PAY	0000	£ -	£ -	-
INSTRUCTOR BASIC PAY	0000	£ -	£ -	-
TEACHER BASIC PAY (COVID)	0349	£ -	£ -	-
PUPIL SUPPORT BASIC PAY	0018	£ -	£ -	-
<b>Total Staffing Budget</b>		<b>£ -</b>	<b>£ -</b>	<b>-</b>
TRAINING COSTS-COURSE FE	0000	£ -	£ -	-
WASTE	0000	£ -	£ -	-
TRAVEL EXP-MILEAGE	0000	£ -	£ -	-
ELECTIVE PUPIL TRANSPORT	0000	£ -	£ -	-
PURCHASE OF EQUIPMENT (PIANO TUNING)	0000	£ -	£ -	-
FURNITURE	0000	£ -	£ -	-
MATERIALS	0000	£ -	£ -	-
CLASSROOM RESOURCES	0000	£ -	£ -	-
PRINTING/PHOTOCOPYING COSTS	0000	£ -	£ -	-
LICENCE FEES	0000	£ -	£ -	-
OTHER SERVICES	0000	£ -	£ -	-
CARRY FORWARD FROM 2018/19	0000	£ -	£ -	-
		£ -	£ -	-
GOVT DEPTS - EXAM FEES	0000	£ -	£ -	-
A-Allocation (assuming all allocated budget will be spent)	LOTS	£ -	£ -	-
WHOLE SCHOOL (all other spend)	LOTS	£ -	£ -	-
<b>Total Non-Staffing Budget</b>		<b>£ -</b>	<b>£ -</b>	<b>-</b>
MISCELLANEOUS EXPENSES - Parent Council	0012	£ -	£ -	-
TEACHER TRAINING - ASN CPD	0017	£ -	£ -	-
PURCHASE OF EQUIPMENT - Study Support	0022	£ -	£ -	-
PUPIL EQUITY FUNDING	0208	£ -	£ -	-
FREE SANITORY PRODUCTS	0271	£ -	£ -	-
<b>Total Other Funding Budgets</b>		<b>£ -</b>	<b>£ -</b>	<b>-</b>
<b>Total Budget (Staffing, Non-Staffing, Other Funding)</b>		<b>£ -</b>	<b>£ -</b>	<b>-</b>
ANTICIPATED INCOME - STAFF RECOVERIES - SQA	0000	£ -	£ -	-
ANTICIPATED INCOME - MINIBUS	0000	£ -	£ -	-
<b>Total Income</b>				<b>£ -</b>
<b>Remaining Budget to Allocate</b>				<b>£ -</b>
Less Planned Carry Forward (Max allowed 2.5% of 20/21 Budget - £150,000 approx.)				£ -
Less Total				
<b>Budget Balance - Over/Under Spend</b>				<b>£ -</b>



**Example 2**

School Name							
SUMMARY SHEET	School	Planned Spend	Planned Variance	Actual Spend at	Actual Variance at	OVER / (UNDER) at	Date
	Budget	31/03/23	(Projected - Budget)	Date	(Actual - Budget) Date		
	£	£	£	£	£	£	
<b>Expenditure</b>							
Total Employee Costs *						0	
Total Non Pay Costs							
Total Premises Costs							
Total Transport Costs							
Total Supplies & Services							
Total Third Party Payments							
Total Support Services							
Grants to be spent							
<b>Total Expenditure</b>	0	0	0	0	0	0	
<b>Income</b>							
Total External Income	0						
Total Internal Income	0	0	0	0	0	0	
<b>Total Income</b>	0	0	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grants - If overspend School pays for overspend</b>							
Study Support	0	0	0	0	0	0	
Determined to Succeed	0	0	0	0	0	0	
Curriculum for Excellence	0	0	0	0	0	0	
ASN CPD	0	0	0	0	0	0	
PEF	0	0	0	0	0	0	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL</b>						<b>0</b>	
					Maximum C/Forward		2.5%

\* - Projected Spend on Employees Costs come from Staffing Monitor Spreadsheet

## How good is our school? - Illustration

### 1.5 MANAGEMENT OF RESOURCES TO PROMOTE EQUITY

#### Themes:

- Management of finance for learning
- Management of resources and environment for learning

This indicator highlights the importance of sound risk assessment which puts the needs of learners at the centre of decisions about financial and other resource management. The promotion of equity is a shared responsibility held by all staff, partners and stakeholders. The school's management of resources should result in building a more sustainable and equitable future for all.

#### Level 5 illustration:

##### ■ Management of finance for learning

We have effective systems for financial stewardship and management to ensure best value and sustainability. We make innovative use of the finances available to allocate resources to take forward our improvement priorities and planned developments. Our available budget is used very effectively to meet the needs of all learners. Staff, pupils, parents, partners and other stakeholders understand their responsibilities for effective financial management. We are pro-active in seeking funding from a range of sources to support specific aspects of our work. We work together to ensure transparency and equity in the use of our financial resources. We take account of local and national advice in our financial management, seeking support from those with financial expertise as appropriate. Financial expenditure is carefully planned to improve the quality of learning and teaching and increase attainment and achievement for all learners. We systematically monitor and can evidence the extent to which our use of financial resources leads to improved outcomes for learners.

##### ■ Management of resources and environment for learning

We make the best use of available resources, including digital technologies, to create, sustain and enhance a motivating environment for effective learning. The learning environments across the school are seen as a resource to fully support learning, teaching and inclusion. We have a wide range of appropriate resources to support and challenge learners at all levels of their learning. We encourage our learners to make independent and responsible use of a range of resources. We ensure sustainable, transparent and equitable allocation and use of resources to support the learning needs of all. We manage allocated resources proactively and efficiently to meet planned learning and development priorities. In consultation with relevant stakeholders, resources are sourced, allocated and used efficiently and effectively to meet organisational, local and national priorities and the needs of the people we work with. We use data and evaluations of the impact of previous planning priorities and learning programmes to inform future resourcing decisions. We diligently implement relevant health and safety legislation and are vigilant in ensuring the security and safety of all users and visitors. As a result, our buildings are secure and any health and safety issues are identified and addressed promptly.

#### Features of highly-effective practice: Challenge questions:

- ✓ Pro-active approaches to financial stewardship and management ensure finances are available and used most effectively for both short- and long-term priorities.
  - ✓ Senior leaders ensure the use of financial resources are transparent and ensure equity for all.
  - ✓ Expenditure decisions are made in line with the school's aims and vision to achieve planned priorities.
  - ✓ Senior leaders and admin staff develop effective systems and procedures to enable budgets to be easily monitored and prioritised.
  - ✓ Procedures for accessing support from those with financial expertise are in place and used effectively.
  - ✓ There is clear and measurable impact of financial expenditure on improving outcomes for all learners.
  - ✓ Staff have a shared understanding of what impacts on child poverty and make effective use current available data on levels of child poverty apply this to ensure equity.
  - ✓ The school can evidence that decisions about expenditure have resulted in increased attainment and achievement.
  - ✓ The impact of new resources are carefully monitored and evaluated to ensure a positive impact on learning. Evidence is used to support future resourcing.
  - ✓ When planning future resource acquisition, consideration is given to ensuring best value and sustainability of improvement.
  - ✓ All available resources, including digital technologies and outdoor spaces, are used effectively to create and sustain effective learning environments. These are used well to support learning.
  - ✓ Teachers make effective use of a range of resources, including digital technologies, to provide appropriate support and challenge for learners.
  - ✓ Resources across the school are well maintained and organised to enable effective and efficient use.
  - ✓ Learners select from a wide range of resources and use these responsibly and flexibly to meet their individual needs.
  - ✓ School facilities are safe and secure for all.
- ✓ How effective and efficient are our approaches to financial management?
  - ✓ What procedures do we employ to ensure transparency and equity in the use of our financial resources?
  - ✓ How effective are our systems for managing shared budgets to ensure a clear focus on promoting equity (e.g. cluster or Parent Council budgets)?
  - ✓ How effectively do we allocate resources to sustain improvement priorities?
  - ✓ To what extent do our approaches to resource acquisition and allocation improve outcomes for all learners?
  - ✓ To what extent is financial expenditure focused on improving the quality of learning and teaching?
  - ✓ How well are our buildings and grounds being used to deliver learning experiences and to support learner, staff and community wellbeing?
  - ✓ How effectively do we monitor the use and impact of available resources on learning and teaching?
  - ✓ How well do we work collegiately with pupils, parents and partners to inform appropriate resourcing decisions?
  - ✓ How effectively do we use our resources to meet the learning needs of all and ensure equity?
  - ✓ How effectively are learners using a range of resources including outdoor spaces and community resources to support their learning?
  - ✓ How effective are our health and safety procedures and are they proportionate and enabling?
  - ✓ How rigorous are our auditing processes to enable us to effectively plan, monitor and manage our resources?



## Appendix D

### Roles and Responsibilities

For Devolved Management to operate effectively it is necessary to ensure that there are appropriate support and challenge mechanisms in place. The following table illustrates some of the key areas and principles required to effectively deliver DSM.

Key Area	Head of Service & DLG	HTs	BMs	Finance & Corporate Services	Directorate Operations
Operate within the Council's Financial Regulations	✓	✓	✓	✓	✓
Provide clear leadership and strategic management	✓	✓	✓	✓	✓
Monitor budget performance at regular intervals.	✓	✓	✓	✓	
Set the levels and approaches to resource allocation	✓	✓	✓		✓
Ensure the quality of service and seek improvement where necessary against school, local authority and national targets and outcomes	✓	✓	✓		✓
Develop strategic partnerships with community planning partners and other agencies	✓	✓			
Ensure the provision of a range of high-quality Central Support Services	✓			✓	✓
Set policy framework in which schools and other educational establishments operate	✓				
Where required provide action plans detailing corrective action on areas of overspend		✓	✓		
Formally record budget discussions		✓	✓		
Manage establishment in line with DSM guidelines		✓	✓		
Use devolved resources to effectively deliver the curriculum		✓			
Consult with staff, pupils, and Parent Council on the spending profile for the school.		✓	✓		
Provide relevant financial statements by agreed timescales		✓	✓	✓	

# Appendix E

## Key Dates

Date	Action	Officer / Department
June	Budget statement, including staffing allocations issued to schools	Finance / DOT
June	Carry Forward (C/F) statement issued to schools	Finance
August	Primary Only - Pupil Roll collection and budget flexing	HTs / DOT
September	Census date	HTs / DOT
September	Budget adjusted for C/F adjustments.	Finance
October	Budget adjusted for allocation of probationers	Finance / DOT / HT's
October	Primary only - Budget flexing adjusted for new academic year, and review/update of old academic year Apr-Jul period	Finance / DOT / HT's
October	Special Schools only - staffing budget updated as part of audit of needs	Finance / DOT / HT's
December	Secondary only - Budget adjusted for school roll in line with census	Finance / DOT / HT's
March	Declaration of surplus/vacancies	HT's / DOT

Projection dates will be agreed annually in line with the Council Committee reporting structure.



## Appendix F

### Summary of Method of Resource Allocation

The following tables aim to provide a comprehensive list of budget codes, description, category, and method of allocation, detailed further in the following sections.

#### Devolved

Budgets are fully controlled by the headteacher, and the school has flexibility in determining the use and can vire monies between budget headings. The headteacher can retain budget under spend (subject to maximum carry forward restrictions) and is responsible for the total budget overspend. The total of all fully devolved budgets is used in calculating the maximum 2.5% carry forward figure permissible under the scheme of DSM.

Code	Budget Line Description	Method of Allocation	
		Primary / Special	Secondary
610501	Permanent Teacher	Formula	Cash envelope/ Formula
610701	Probationer Basic Pay	DOT Staffing	DOT Staffing
610201	Single Status Basic Pay	Formula per Pupil Roll	Cash envelope
614405	Training Costs: Others	Formula per staff FTE	Formula per staff FTE
630401	Travel Expenses	Formula	Formula
640130	Furniture	Formula	Formula
640145	A Allocation (Classroom Resources)	Formula per Pupil Roll	Formula
640605	Printing / Photocopying Costs	Formula per Pupil Roll	Formula
640707	Other Services	Formula	Formula
641525	Carry Forward	Actual carry forward	Actual carry forward

# Appendix G

## Teacher Staffing

### Purpose

The budget is used for the core teaching staff allocation, including the day-to-day management and classroom teaching needs of schools.

### Basis of Calculation - Primary

The staffing allocation is determined by the pupil roll. The total teaching staff budget includes promoted staff. The primary staffing allocation does not include teachers allocated to the ASC or Nursery; this is allocated separately.

### Promoted post - Primary

Allocation is based on the weighted school roll and is fixed for three years. First implemented in 2012 the management allocation is refreshed every three years (refreshed August 2021). The weighted school roll includes the pupil roll, nursery roll, ASC roll and FME data. All pupil roll data for promoted posts only are set as at per the previous year's census, i.e., 2012 allocation based on 2011 census, 2021 allocation based on 2020 census. Both pupil rolls and FME data will be reviewed every three years for the allocation of promoted posts.

Primary Management Allocation:

Weighted Roll of School	THT	HT	DHT	PT
1 to 125	1	-	-	-
126 to 170	-	1	-	-
171 to 260	-	1	-	1
261 to 375	-	1	1	-
376 to 525	-	1	2	-
526 and above	-	1	3	-

### Class Teacher - Primary

The teachers for the start of the academic year are allocated prior to the summer and are based on the headteachers projected roll. The staffing spreadsheet issued to headteachers allows schools to input actual or projected school rolls to calculate class teacher allocation (including non-class contact time). The spreadsheet calculates the most efficient number of classes and class teachers required within each school.

During the second week of the new academic session a 'Pupil Census' is taken to calculate the actual number of classes (staff FTE) required for the new school session. The data collection is normally extracted on the Tuesday of the second week of the first term in August. At this time, additional or less staff may be required than anticipated prior to the summer, this may involve schools recruiting or needing to transfer staff. This annual task is managed by the Directorate Operations Team.

Due to the complexity in calculating class numbers, including composite classes it is not practical to give a table detailing pupil numbers equating to the number of teachers required.

For example, a school can have 96 pupils (P1:14, P2:15, P3:15, P4:15, P5:13, P6:13 and P7:11) and can be configured into four classes. If the year group numbers changed (P2 now 17 and P7 now 8) the school has a reduced roll of 95 pupils but due to year group, the school requires five classes to be configured.

If a school has exceptional circumstances the promoted posts/class teacher allocation may be altered. This will require approval by the Executive Director/Head of Service.

The Non-Class Contact Time (NCCT) requirement for primary schools is also covered within the spreadsheet formulae, schools are provided with the required budget to fund 1.67 hours (1 hour 40 minutes) per teaching fte. The additional requirement of 0.83 hours (50 minutes) per teaching fte is covered by visiting teachers, this may be via a named class teacher, or a financial budget allocation.



The budget is calculated by finance based on the named individuals in post at the time budgets are set. If a school shows a vacancy the budget will be calculated at teachers scale point MT02 incrementing up to MT03 in August, if the school shows as over complement the budget will be deducted at teachers scale point MT02 incrementing up to MT03 in August.

For primary schools with an ASC a further allowance is allocated to recognise the associated management needs. This also incorporates an amount for the required NCCT.

### Class sizes - Primary

Primary Class	Maximum Size
Primary 1	25 pupils
Primary 2 and 3	30 pupils
Primary 4, 5, 6 and 7	33 pupils
Any composite class	25 with minimum of 4 pupils at each stage

### General - Primary

The allocation of staff for Support Units, or Special Facilities (e.g., for hearing-impaired pupils) is currently non-devolved. No change to these allocations, or to the complement of staff within the ASC, can be made without the agreement of the Education Manager responsible for Special Education.

### Flexing the Budget

The budget for April - August is based on the FTE in the current academic year and is adjusted for any movement in staff. The budget is then adjusted for Aug – March taking into account any changes in FTE from increased roll, class numbers, and movement in staff. This data is collated and prepared by the Primary Business Managers for submission to Finance.

### Basis of Calculation - Secondary

The allocation is based on the projected school roll determined by each establishment.

A school staffing formula will therefore comprise of the following: 14.6fte Core + (School Weighted Pupil Roll x cost £ per pupil) + DAS management allocation + temporary additions to give each establishment a cash envelope. The weighted school roll takes into account the Free School Meal Entitlement (FSM) for each school.

Adjustments will be made following the September census should the actual roll increase or decrease.

The budget takes account of the estimated pay award for the year. It also includes on-costs (i.e., includes employers' National Insurance and Superannuation)

### Promoted post - Secondary

Each secondary school agreed and implemented a new staffing model in 2018/19. The staffing model is based on the cash envelope and designed by the headteacher to meet the local needs of the school.

### Nursery

#### Purpose

The budget used for schools with nurseries and stand-alone nurseries along with partner provider teacher access. This is a teaching staffing allocation for the day-to-day teaching needs of all nursery children aged 3 and 4. This budget is held centrally and is used to employ peripatetic nursery teachers that are managed and allocated to schools by the Early Years and Childcare team.

#### Basis of calculation Family Nurture Centres

The allocation is based on 1 FTE HT Post at each of the 7 Family Nurture Centres along with 1 FTE PT post.

### Absence Cover Teachers - Primary / Secondary

Purpose There is no additional budget for absence cover. Short term absence is covered by the schools devolved budget, long term absence of 20 days+ (pro-rata) is centrally funded from the schools' non-devolved budget.

# Appendix H

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## Probationer Teachers

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**Purpose:** The budget used for employing probationer teachers.

**Basis of Calculation:** The budget is based on number of probationers allocated to each school.

The budget allocation is calculated on actual salary level of probationers and will be allocated after the start of the new academic year. Please note the school's permanent teachers' budget may be reduced accordingly, dependent on the category shown below.

The budget notified in April is the cash value from April to July covering the remainder of the academic year. The additional budget for the new academic year will be adjusted once probationer allocation is known from the commencement of the new academic year.

In addition, if a probationer has been placed to Fife as a 'preference waiver probationer' the required additional budget will be allocated to cover the waiver payment.

**There are two main categories of probationers allocated to schools:**

**Probationer filling vacancy:** The school receives a budget for the full probationer's cost. The permanent teachers' vacancy is reduced by the appropriate vacancy up to a maximum of 0.82FTE. If the probationer is filling less than a 0.82FTE vacancy, the permanent teachers' budget is reduced by the same FTE.

**Supernumerary probationers:** The school receives a budget for the full probationer's cost. No amendment is made to the school's permanent teachers' budget.

Where a school is allocated a fully, or part supernumerary probationer, the Service will adjust any long-term sickness absence incurred and will offset against the surplus teaching time available.

It should be noted that as part of the Service's Workforce Planning Strategy it is our objective to ensure that as many probationers as possible are allocated into vacant posts.

If a probationer leaves or transfers to another school within Fife, the budget will be adjusted accordingly. Business Managers should notify Finance if this happens.

Schools that declare the maximum 0.82FTE vacancy for a probationer will receive 1.1FTE probationer budget to cover the 0.1FTE mentoring allowance.



# Appendix I

## Single Status Staff

**Purpose** - The budget used for providing administrative support to Primary, Nursery and Special schools.

**Basis of Calculation - Primary** The allocation is based on the weighted school roll and is fixed for three years. Implemented in 2018 the allocation will be reviewed every three years (reviewed in 2022). The weighted school roll includes the pupil roll, nursery roll, ASC roll and FME data. The formula ensures that all schools irrespective of pupil roll will receive a minimum of a full time, term time (0.73FTE) clerical assistant.

### Primary Schools - 39 Weeks

Weighted Roll	Total FTE	FC5 Hours	FC3 Hours
1 to 125	0.73	0	30
126 to 170	0.87	0	36
171 to 260	1.09	36	9
261 to 375	1.46	36	24
376 to 525	1.82	36	39
526 to 700	2.19	36	54
701 and above	2.41	36	63

### Nursery Schools - 39 Weeks

Weighted Roll	Total FTE	FC5 Hours	FC3 Hours
1 to 125	0.87	0	36
126 to 170	0.87	0	36
171 to 260	1.31	0	54
261 to 375	1.75	0	72
376 to 525	2.19	0	90
526 to 700	2.62	0	108
701 and above	2.89	0	118.8

## Family Nurture Centres – 52 Weeks

Weighted Roll	Total FTE	FC5 Hours	FC3 Hours
1 to 125	1.50	0	54
126 to 170	1.80	0	64.8
171 to 260	2.00	0	72
261 to 375	2.00	0	72
376 to 525	2.00	0	72
526 to 700	2.00	0	72
701 and above	2.00	0	72

All family nurture centres also receive budget for at least one FC8 Depute Head of Centre.

### Special Schools - 39 Weeks

Weighted Roll	Total FTE	FC4 Hours
1 to 50	0.73	30
51 and above	1.46	60

**Purpose - Secondary** Each secondary school is provided with an allocation for single status staff. The budget is allocated as a total sum of money providing headteachers with flexibility to staff the school to meet local demands.

**Basis of Calculation - Secondary** Each secondary school agreed and implemented a new staffing model in 2018. The staffing allocation is based on the annual school roll adjusted as the weighted school roll.

The budget is allocated as a ‘cash envelope’ to the school which supports the staffing model, which is based on the annual school weighted roll as per the September census and designed by the headteacher to meet the local needs of the school. The cash envelope is calculated with a core staff of 5.833 FTE (see below) plus a per capita amount for each weighted roll (the per capita amount changes each year as the budget is on a cash basis).

Position	Grade	FTE
Business Manager	FC9	0.833
Senior Technician / Librarian	FC7	2
Administrative Coordinator	FC6	1
Clerical Assistant	FC3	2

## Support Assistants

**Purpose** The budget used for support assistants in primary schools.

### Basis of Calculation

Weighted School Roll	Hours per week (Term time only)	Calculation
0 to 125	20	20hrs x FC3 (Top of scale)
126 to 250	22	22hrs x FC3 (Top of scale)
251 to 375	27	27hrs x FC3 (Top of scale)
376 to 525	33	33hrs x FC3 (Top of scale)
526 +	36	36hrs x FC3 (Top of scale)

**Guidelines** To convert hours to term-time FTE – Divide hours per week (25) by full-time hours (36) then multiply by 0.875 to = 0.6 FTE.

The budget is based on the weighted school roll at August 2012, as per the table above.

### Single Status Absence Cover

There is no entitlement for absence cover; therefore, if a school brings in supply cover the costs should be charged to the devolved budget.



## Appendix J

### Training Costs

**Purpose** The budget allocated to provide training for single status staff.

**Basis of Calculation** The following shows the level of allocation per FTE. This includes elements for travel, course fees, training materials and supply cover.

#### Single Status Training

**Secondary** £60.00 per FTE

**Primary** £60.00 per FTE

**Secondary** - as the single status is a cash envelope the FTE is calculated by taking the core FTE of 5.833 and adding a notional FTE using the roll-based allocation divided by the FC3 grade.

**Guidelines** Any member of staff required to work additional hours to attend a course must be paid from the school's devolved budget i.e., job share member of staff.

## Appendix K

### Travel and Subsistence

**Purpose** The budget used for providing the day-to-day travel and subsistence needs of staff, excluding Continuing Professional Development travel.

**Basis of Calculation - Teachers** The budget allocation is determined as follows:

Sector	Allocation	Excess Travel
Nursery	£9.00 per FTE teaching staff	Exact sum required
Primary	£9.50 per FTE teaching staff	Exact sum required
Secondary	£11.75 per FTE teaching staff	Exact sum required

**Secondary FTE** - as the teachers' budget is now on a cash envelope basis and not an FTE basis, then the secondary teachers FTE is calculated using the old formula of  $14.6 + (\text{census from previous year} * 0.0572)$ .

If any staff member is in receipt of excess travel payments due to compulsory relocation of base, the school's budget will be enhanced accordingly.

#### Basis of Calculation - Single Status (excluding Early Years Officers)

The budget allocation is determined as follows:

Sector	Allocation
Nursery and Primary	£42 per FTE admin and clerical
Secondary	£308 per school

**Guidelines** This allocation is for all travel excluding any travel taken as part of the C.P.D process.

Under no circumstances should any travel be coded to the non-devolved budget.

## Appendix L

### Supplies and Services

**Purpose** The budget used for the purchase of all other supplies & services that are under the remit of the devolved budget.

**Basis of Calculation** The budget allocation is based on the school roll from the latest census: -

Base allocations for:	Primary & Nursery Sector	Secondary Sector
T.V. Licence	Annual Fee	Annual Fee
Small Schools (< 111)	£400	N/A
Per Capita	£10.25	£13

This budget will be loaded against the one subjective Other Services (640707)

P.P.P. schools are not eligible for a budget for purchase or repair and maintenance of equipment or for janitorial materials. However, to give these schools an element of flexibility, the budget has only been reduced by the amount of the janitorial allocation.

## Appendix M

### Classroom Resources

#### A Allocation

**Purpose** The budget used for the purchase of classroom books, materials, and equipment.

**Basis of Calculation - Primary** The calculation is based on a sliding scale for schools up to 50, all schools 51 and above receive a fixed rate of £19 x roll. Schools with nursery classes receive an additional allowance.

**Pupil roll under 19 - £400**

**Pupil roll 19-30 - £600**

**Pupil roll 31-50 - £900** (schools with a nursery will receive an allocation as per information below)

**Pupil roll 51 and over**

**Per capita (£19) X Primary pupil roll**  
(for schools without a nursery)

**Per capita (£19) X Primary pupil roll + (£28.02 X Nursery pupil roll)**  
(nursery exceeds 80)

**Per capita (£19) X Primary pupil roll + (£29.92 X Nursery pupil roll)**  
(nursery less than 80)

**Basis of Calculation - Secondary** Allocation is based on the mainstream pupil roll of the previous year's September census and is calculated based on £17.11 per pupil roll.

**Guidelines** The initial Primary & Secondary allocation is based on the pupil roll as at the September census of the preceding financial year. The nursery pupil roll is based on the census return for January of the preceding financial year made to the Directorate in February.

**Basis of Calculation - Nursery** Calculation is based on a per capita allocation, as per table shown above.

# Appendix N

## Further Information

### Parent Councils

**Purpose** The budget used for the provision of a parent council; the budget is on funding source 0012.

**Basis of Calculation** The formula for calculating the allocation is a flat rate of £370 per school plus a capita of 21p per primary/secondary pupil based on the previous year's census. The additional allocation for Community use schools of £152 remains unchanged.

The cost of Scottish Parent Teacher Council (SPTC) membership for Parents Councils is paid centrally.

### Furniture, Fixtures & Fittings

**Purpose** The budget used for replacement and repair of furniture, fixtures, and fittings.

#### Basis of Calculation

Sector	Budget Allocation
Stand Alone Nurseries	Flat Rate of £100 (7 Family Nurture Centres additional £100)
Primary Schools	Flat Rate of £100 + (Roll X £0.48)
Secondary Schools	Flat Rate of £1000 + (Roll X £1.00) plus £300 for Community use

For PPP schools Furniture, Fixtures & Fittings are already included in the service contract, consequently they are excluded from an additional allocation.

### Insurance (Not Property)

**Purpose** All schools receive information from Risk Management on an annual basis, giving them the opportunity to insure items of value that the school has purchased.

**Basis of Calculation** No budget allocation, schools are expected to fund this from their devolved budget.

**Guidelines** Schools are encouraged to insure items that they would find difficult to replace or operate without, should anything happen to them.

### DSM Carry forward

**Purpose** The scheme provides for each school to carry forward from one financial year to the next any underspend up to a maximum of 2.5% of their controllable budget, or any overspend. However, carry forward of the underspend is subject to approval by Executive Committee.

**Guidelines** It is mandatory that headteachers will realign this budget target once DSM carry forwards are agreed and specific efficiency measures have been discussed and identified at school level.

### Facilities Fees

**Purpose** Property Services will make a charge for the professional fees associated with the projects they design, manage, and administer on behalf of Education and Children's Services.

**Basis of Calculation** Fees charged by Property Services are on a sliding scale based on the value of the job, as determined by Property Services. No budget allocation, schools are expected to fund this from their devolved budget.

### Printing / Photocopying Costs

**Purpose** The budget used for the purchase of printing and photocopying costs.

**Basis of Calculation** - The calculation is based on a cash envelope for each sector allocated on the school roll from the latest census.



# Appendix O

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## Temporary Additional Funding

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### Pupil Equity Funding

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Pupil Equity Funding (PEF) is additional funding allocated directly to schools and targeted at closing the poverty-related attainment gap. The Scottish Government has committed to this funding as part of the Scottish Attainment Challenge (SAC) programme from 2017/18 up until 2025/26. Further information is available by clicking on the link below:

[Pupil Equity Fund: national operational guidance 2022 - www.gov.scot](https://www.gov.scot/resources/consultation-papers/collections/documents/PEF-national-operational-guidance-2022.pdf)

### Core Curriculum Funding

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The aim of this policy is to remove charges sometimes levied on children and young people in primary and secondary schools for participation in core curriculum subjects, thereby removing limitations on participation by young people whose families are not able to meet such costs. Allocations are set out at Annex A.

The scope of this funding includes:

- Classroom-based activity within the 8 core curriculum areas in the broad general education in primary and secondary school
- Activity associated with preparation for SQA qualifications in the senior phase

Further information is available by clicking on the link below:

[Removal of Core Curriculum Charges - Scottish Local Government Finance 'Green Book' 2022-23 - www.gov.scot](https://www.gov.scot/resources/consultation-papers/collections/documents/Removal-of-Core-Curriculum-Charges-Scottish-Local-Government-Finance-Green-Book-2022-23.pdf)